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REPORT 20 APR 2023 Thursday	
TABLED BY:	Hon Owen Banyi MP Deputy leader majority
OF	Moses Lemana

THE AUDITOR-GENERAL

ON

**COMBATING POACHING AND ILLEGAL
WILDLIFE TRAFFICKING IN KENYA
THROUGH INTEGRATED APPROACH
(IWT-KENYA) PROJECT**

**FOR THE YEAR ENDED
30 JUNE, 2022**

STATE DEPARTMENT FOR WILDLIFE





**COMBATING POACHING AND ILLEGAL WILDLIFE TRAFFICKING IN KENYA
THROUGH AN INTEGRATED APPROACH (IWT-KENYA PROJECT)**

**MINISTRY OF TOURISM AND WILDLIFE
STATE DEPARTMENT FOR WILDLIFE**

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR WILDLIFE

PROJECT GRANT/CREDIT NUMBER: 00108406

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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1. Project Information and Overall Performance

1.1 Name and registered office

The project's official name is Combating Poaching and Illegal Wildlife Trafficking in Kenya through an Integrated Approach (IWT-Kenya Project)

Objective

The Project aims to support and enhance the country's capacity to address issues of poaching and illegal wildlife trafficking in two project areas: The Maasai Mara and Tsavo ecosystems, via a highly coordinated approach within and between wildlife management and law enforcement authorities, as well as wildlife conservancies established by local communities.

Address

The address of its registered office is:

Ministry of Tourism and Wildlife, State Department for Wildlife
NSSF BUILDING, BLOCK 'A'
21st Floor, Eastern Wing
P.O. Box 41394-00100
NAIROBI

Contacts:

Telephone: (254) 20-2724646
E-mail: pswildlife@tourism.go.ke
Website: www.tourism.go.ke

The project has two landscape coordinators, each of whom is stationed at the following landscapes:

- Maasai Mara Landscape Office, Narok county offices; and
- Tsavo Landscape Office, KWS Voi.

1.2 Project Information

Project Start Date:	05/07/2019
Project End Date:	05/07/2024
Project Manager:	Dr. Fahd M.O. Al- Guthmy
Project Sponsor:	State Department for Wildlife

1.3 Project Overview

Line Ministry / State Department of the project	State Department for Wildlife
Project number	00108406 (UNDP Atlas Project ID)
Strategic goals of the project	The strategic goals of the project are as follows: [Long-term goal] Stability of baseline values of key wildlife species in the Tsavo and Maasai Mara ecosystems; and [Medium-term goal] 20% decrease in poaching & retaliation killings of elephants and rhinos in the Tsavo and Maasai Mara ecosystems.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Strengthening national and local capacity for effective IWT control in Kenya. (ii) Reducing poaching and illegal wildlife trade in threatened species in Tsavo and Maasai Mara Ecosystems. (iii) Strengthening Community Wildlife Conservancies in Tsavo and Maasai Mara Ecosystems. (iv) Knowledge Management, (v) Monitoring and Evaluation (vi) Gender Mainstreaming.
Other important background information of the project	The IWT-Kenya project intends to prescribe a long-term solution in two project areas: the Maasai Mara and Tsavo ecosystems, via a highly coordinated approach within and between wildlife management and law enforcement authorities, as well as wildlife conservancies established by local communities.

Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Gaps in legislation and regulations. (ii) Insufficient Coordinating and Law Enforcement Capacity for Wildlife management and Control of Poaching and Illegal Wildlife Trade. (iii) Underwhelming local community engagement.
Project duration	The project document was signed off on 5 th of July 2019 and is expected to run until July 5 th , 2024.

1.4 Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

1.5 Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

1.6 Roles and Responsibilities

These are the officials and stakeholders who are working on the project with their specific roles, positions, qualifications and contact information.

Names	Title designation	Key qualification	Responsibilities
1. Zeinab A. Hussein, CBS	Principal Secretary	Masters in Public Administration	Provide strategic guidance to project implementation
2. Dr. Erustus Kanga	National Project Director	Doctor of Philosophy (PhD)	Supervise compliance of project implementation with policies, procedures and ensure consistency with national plans and strategies
3. Dr. Fahd M.O. Al-Guthmy	Project Manager /Coordinator	Doctor of Philosophy (PhD)	Responsible for the overall management of the Project, including the mobilization of all project inputs, supervision over project staff, consultants and sub-contractors.
4. CPA Muturi Njoka	Finance Officer	MBA (Finance) CPA(K)	Responsible for efficient and effective financial management and accounting

			function for the Project.
5. Martin Kinyua	Monitoring and Evaluation Officer	Master of Arts (Economics)	Provide technical guidance on the Monitoring and evaluation components and support the project manager with running the project.
6. Boniface Chebii	Maasai Mara Landscape Coordinator	BSc. Environmental Conservation and Natural Resources Management	Provide technical and strategic guidance and operational support for planning and implementation of landscape or community-specific activities

1.7 Funding Summary

The Project will run for a duration of 5 years from July 2017 to July 2024 with Global Environment Fund (GEF) funding of US\$ 3,826,605 equivalent to KSh 410,977,377 and annual Government of Kenya counterpart funding. The project document includes co-financing in the form of in-kind contribution as part of Government of Kenya and also Responsible Parties (RPs) contribution towards the project output. This includes related works to enhance implementation of the project. The commitment letters are summarised as follows: -

- i. **State Department for Wildlife (SDW) USD 8,750,000:** The project was previously handled by Ministry of Environment and Natural Resources as shown in the commitment letter signed in 2017. However, SDW being the implementing entity since project sign-off, has taken over the in-kind contribution.

IWT-Kenya Project**Annual Report and Financial Statements for the financial year ended June 30, 2022**

- ii. **Taita-Taveta County Government (TTCG) USD 960,211:** The commitment letter was signed by the previous county government and the current government is yet to formally commit to the project.
- iii. **Tsavo Conservation Group (TCG) N/A:** Tsavo Conservation Group, had initially committed USD 2,460,000 to the project, but has since pulled out before project start-up, hence its in-kind contribution, is no longer applicable.
- iv. **Kenya Wildlife Conservancies Association (KWCA) USD 275,000.**
- v. **Maasai Mara conservancies Association (MMWCA): USD 3,120,000.**

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grants						
UNDP –Kenya	3,826,605	410,977,377	889,923	95,221,773	2,936,682	315,775,604
(ii) Counterpart funds						
Government of Kenya	8,750,000	939,750,000	170,490	19,478,057	8,579,510	920,271,943
Total	12,576,605	1,350,727,377	1,060,413	114,699,830	11,516,192	1,236,027,547

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)		Unutilised balance to date (30th June 2022)	
	<i>Donor currency</i> (A)	<i>Kshs</i> (A')	<i>Donor Currency</i> (B)	<i>Kshs</i> (B')	<i>Donor curren cy</i> (A)- (B)	<i>Kshs</i> (A')-(B')
i) Grant						
UNDP –Kenya	889,923	95,221,773	875,237	93,456,295	14,686	1,765,478
ii) Counterpart funds						
Government of Kenya	170,490	19,478,057	170,490	19,478,057	0	0
Total	1,060,413	114,699,830	1,045,727	112,934,352	14,686	1,765,478

1.8 Summary of Overall Project Performance:**Overview**

The Project is financed by the GEF trust fund through UNDP-Kenya to the tune of USD 3,826,605 and benefits from parallel co-financing by the Kenyan government, county governments and key wildlife associations, resulting in a total project value of USD 19,392,268. The project document was signed off by the National Treasury in July 2019 and is expected to be completed in July 2024.

Key Project Financing Amounts

GEF Grant Amount (2019-2024)	Kshs. 410,977,377
Counterpart funds (GoK) FY2021/22	Kshs. 20,000,000
Co-financing (in-kind contribution by GoK) (2019-2024)	Kshs. 939,750,000

Key Project Dates

Project Document Signature Date (project start date):	Jul 5, 2019
Date of Inception Workshop	Jun 17, 2021
First Disbursement of Funds Date	Aug 24, 2020
Dates of Project Steering Committee/Board Meetings during reporting period	Jan 10, 2022
Expected Date of Mid-term Review by UNDP-Kenya	Jan 5, 2022
Expected Date of Terminal Evaluation by UNDP-Kenya	Apr 5, 2024
Original Planned Project Closing Date	Jul 5, 2024

Following the project document signing by The National Treasury on 5th July 2019 (the official project start date), the COVID pandemic occurred, which contributed significantly to delays in project start-up caused by the recurrent country-wide lockdowns, restrictions of movement and other regulations affecting the workplace. Consequently, the State Department for Wildlife (SDW) and UNDP developed the 6-month project start-up plan that included:

- Budget capture in the National Budget Estimates.
- Opening of the project special deposit account with the Central Bank of Kenya;
- Appointment of signatories by SDW;
- Project Management Unit (PMU) recruitment and onboarding (completed in April 2021);
- Office space allocation by SDW;
- Procurement of project coordination equipment and furniture;
- Inception workshop (held in June 2021 following the employment of the PMU);

- Constituting the Project Steering Committee (PSC); and
- Development of the 2020/21 Annual Workplan (AWP) and Budget.

The start-up phase had to address the systemic challenges to having the project captured as National Development support: the project needed to be captured in national budget estimates; and the work around the Kenyan Government moratorium on hiring of staff. The project administrative actions in the start-up plan were accomplished in November 2020. The critical tasks of the PMU recruitment and Inception Workshop which passed the project's Annual Workplan were completed in April 2021 and June 2021 respectively. The project implementation commenced with stakeholder mobilisation and firming up of the activities in the latter half of 2021.

Key Achievements

Quarter 1 (JUL-SEP) FY 2021/22)

- 1) Received 10 Motor Bikes for TTWCA & KWS (6 & 4 respectively) to support anti-poaching activities in the Tsavo Landscape Ecosystem.
- 2) Received 10 Motor Bikes for MMWCA to support anti-poaching activities in the Maasai Mara conservancies.
- 3) Successfully held 2 site-level stakeholder mobilization engagement workshops where support was obtained from RPs and landscape partners to collaborate on expediting quick-win activities given project time constraint.
- 4) Secured training facility at the Manyani KWS Law Enforcement Academy for the joint training of rangers drawn from Tsavo (20) and Maasai Mara (40) Landscapes, scheduled for February 2022.
- 5) Successfully supported the development of the Greater Maasai Mara Ecosystem Management Plan (EMP) to a draft document including thematic program areas delivered by expert working groups, led by MMWCA.
- 6) Formed development committee, draft governance structure and site plans for two Tsavo-based Multi-Agency Wildlife Security Hubs – one hub at KWS Voi for security coordination and a conservancy-based sub-hub in Kasigau Ranch, led by KWS & TTWCA.
- 7) Developed concept note and consultant Terms of References for a Conservancies Small Grants Facility which will be established and operationalized by KWCA.

Quarter 2 (OCT-DEC) FY 2021/22)

- 1) Developed the Terms of References for Multi-Agency Task Force consultant for the Maasai Mara landscape.
- 2) Revived discussions with Maasai Mara University on the establishment of the Centre of Excellence.
- 3) Prepared the 2022 Annual Work Plan (AWP) & Budget and presented the draft to the Project Technical Advisory Committee (TAC) on 10th December 2021.
- 4) Developed the Terms of References for a consultant to deliver the Tsavo Ecosystem Management Plan (EMP) in addition to the Mbale conservancy management plan.
- 5) Supported the signing of the land lease agreement between TTWCA and Kasigau Ranch owners for the 10-acre site where the wildlife security sub-hub will be located.

Quarter 3 (JAN-MAR) FY 2021/22)

During the quarter, the project made the following impact:

- 1) Held Project Steering Committee (PSC) meeting at KWS headquarters on January 10th, 2022, where the 2022 AWP was reviewed and approved;
- 2) Held a handing-over ceremony of project motor-vehicles and motorbikes for KWS Tsavo, Narok county Government, Taita Taveta Wildlife Conservancies' Association and Maasai Mara Conservancies Association. National media outlets were presented for the event which was led by the PS for the State Department for Wildlife – Professor Fred Segor;
- 3) Supported the drafting of a memorandum of understanding (MOU) between Taita Taveta Wildlife Conservancies Association (TTWCA) the Kenya Wildlife Service (KWS) Tsavo Conservation Area (TCA) on collaboration in the establishment of Kasigau Wildlife Security Sub-Hub.
- 4) Secured co-funding from partners (Narok County government, AWF and WWF) for training of 90 community rangers and scouts at KWS Law Enforcement Academy (LEA) in Manyani.
- 5) Reviewed the draft terms of reference (ToRs) for the consultancy to develop the Tsavo Ecosystem Management Plan (EMP) to include a feasibility study for wildlife-friendly solutions along the Mombasa-Nairobi highway.

- 6) Held a one-day workshop for the Greater Maasai Mara Ecosystem Management Plan (GMMEMP) Plan Owners to discuss the possibility of introducing the first line of defense (FLoD) methodology and tools developed by IUCN in the draft GMMEMP plan.
- 7) Conducted two field missions to collect data for updating the Global Wildlife Program (GWP) Tracking Tool from both landscapes in preparation for the upcoming Mid-Term Review (MTR) exercise.
- 8) Organized a one-week prosecution skills training workshop for prosecutors and investigators of wildlife and forestry crimes in partnership with United Nations Office on Drugs and Crime (UNODC) and Office of the Director of Public Prosecutions (ODPP).

Quarter 4 (APRL- JUNE FY 2021/22)

During the quarter, the project made the following impact:

1. Successfully held 4 back- to -back trainings on the ‘First Responder on Wildlife Scene of Crime’ manual in Tsavo and Narok from the 20th – 30th of April 2022 to build capacity and skills for prosecutors and investigators of wildlife and forestry crimes in partnership with Space for Giants (SFG) and KWS.
2. Successfully held 3 back-to-back prosecutions skills sensitization trainings which took place in Narok from the 20th-24th May 2022 in partnership with UNODC, KWS & ODPP
3. Participated in the pass-out ceremony for trained rangers supported by the project at the KWS LEA Manyani on 5th May 2022
4. Attended the meeting held for the NCG to review and endorse the GMMEP by the MMWCA in Nakuru on 11th May 2022
5. Conducted two back-to-back field missions from the 12th -18th June 2022 in Tsavo and Maasai Mara for the MTR exercise field visit.

1.9 Summary of Project Compliance:

The project implementation is in accordance with Government of Kenya procedures and donor (UNDP) procedures as spelt out by the Project document.

2. Statement of Performance against Project's Predetermined Objectives

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the project's agreement are to:

- a) Strengthen national and local capacity to effectively control IWT in Kenya
- b) Strengthen Community Wildlife Conservancies in Tsavo and Maasai Mara Ecosystems
- c) Knowledge Management, M&E and Gender Mainstreaming

Progress on attainment of strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement:

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
<p>Combatting Poaching and Illegal Wildlife Trafficking</p>	<p>Strengthen national and local capacity to effectively control IWT in Kenya</p>	<p>Increased national and local capacity to fight wildlife crime</p>	<p>Poaching rates of target species at program sites (Specifically, a reduction in PIKE trend for elephants to below 50% at each site; and for rhinos and big cats, a reduction in poaching rates to reverse population declines - compared to baseline levels at start of project Increase in proportion of poaching-related arrests that result in prosecution Increase in the Number of multi-disciplinary and/or multi-jurisdictional intelligence-led enforcement operations</p>	<p>In FY 2021/22 Organized a one-week prosecution skills training workshop for prosecutors and investigators of wildlife and forestry crimes in partnership with United Nations Office on Drugs and Crime (UNODC) and Office of the Director of Public Prosecutions (ODPP). Supported the drafting of a memorandum of understanding (MOU) between Taita Taveta Wildlife Conservancies Association (TTWCA) the Kenya Wildlife Service (KWS) Tsavo Conservation Area (TCA) on collaboration in the establishment of Kasigau Wildlife Security Sub-Hub</p>

<p>Combating Poaching and Illegal Wildlife Trafficking</p>	<p>Reducing poaching and IWT in threatened species in Tsavo and Maasai Mara Ecosystems</p>	<p>Increased effectiveness of Conservancies, PAs and local law enforcement agencies to control poaching and IWT in Tsavo and Maasai Mara Ecosystems</p>	<p>Increased community engagement to live with, manage, and benefit from wildlife</p> <p>Increase in the benefits received by communities from sustainable (community-based) natural resource management activities and enterprises</p>	<p>Secured co-funding from partners (Narok County government, AWF and WWF) for training of 90 community rangers and scouts at KWS Law Enforcement Academy (LEA) in Manyani and have come out successful.</p>
<p>Combating Poaching and Illegal Wildlife Trafficking</p>	<p>Strengthen Wildlife Conservancies in Tsavo and Maasai Mara Ecosystems</p>	<p>Strengthened Community Wildlife Conservancies and benefits for local communities from CBWM and CBNRM in Tsavo and Maasai Mara Ecosystems.</p>	<p>Area of forest resources restored in the landscape, stratified by forest management actors (increase compared to baseline levels at start of project)</p> <p>Increase in integrated landscape management practices and restoration plans to maintain forest ecosystem services and sustain wildlife by government, private sector and local community actors, both women & men</p>	<p>Successfully supported the development of the Greater Maasai Mara Ecosystem Management Plan (EMP) to a draft document including thematic program areas delivered by expert working groups [led by MMWCA].</p>

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<p>Combating Poaching and Illegal Wildlife Trafficking</p>	<p>Knowledge Management, M&E and Gender Mainstreaming</p>	<p>Lessons learnt by the project through participatory M&E and gender mainstreaming are used nationally and internationally</p>	<p>Improved coordination among program stakeholders and other partners, including donors Programme monitoring system successfully developed and deployed and the Establishment of a knowledge exchange platform to support program stakeholders</p>	<p>Conducted two field missions to collect data for updating the Global Wildlife Program (GWP) Tracking Tool from both landscapes in preparation for the upcoming Mid-Term Review (MTR) exercise.</p>
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3. Environmental and Sustainability reporting

The Combatting Poaching and Illegal Wildlife Trafficking project exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

3.1 Sustainability strategy and profile

The project therefore enhances human dignity by protecting the environment and their livelihoods. This is in line with the Article 1 of Universal Declaration of Human rights: 'all human beings are born free and equal in dignity', as it enables communities to live a dignified life. In the Constitution of Kenya, it also addresses Article 42: On Environment 'Every person has the right to a clean and healthy environment, and Article 43 on Economic and social rights, 'Every person has the right to be free from hunger, and to have adequate food of acceptable quality' through protection of livelihoods.

3.2 Environmental performance

The project aims to reduce threats to wildlife population in Kenya, manage the competing land use claims on the rangelands and improve wildlife security and PA adjacent community engagement in the Maasai Mara and Tsavo landscapes. This will build the enforcement capacity for the reduction of bushmeat hunting; retaliatory attacks to wildlife predation and destruction; poaching; and illegal wildlife trafficking.

The project therefore directly supports environmental sustainability by tackling poaching and illegal wildlife trade through application of incentives and disincentives as well as improving the enabling environment for enforcement of wildlife protection laws. Likewise, improved operations, intelligence and prosecution of wildlife crime perpetrators will lead to effective law enforcement and provide sufficient deterrence against wildlife crime. Strengthening of the conservancies in the PA adjacent areas will create space for wildlife dispersal and distribution within their traditional range; and the increased benefits to the community will enlist their engagement as frontline wildlife security actors by provision of the intelligence and non-engagement in poaching. Also, through benefit sharing mechanisms and provision of sustainable livelihood strategies, local communities will be motivated to align their land use and livelihood activities with conservation goals and refrain from illegal activities that are ecologically destructive.

Rangeland management regimes to be adopted will also enhance the carrying capacity of the landscape that will positively impact the pastoralist livelihoods of the Maasai community and address the human wildlife conflicts that arise from competing land uses in two landscapes.

3.3 Employee welfare

According to Part II B.5 of the Human Resource Policies and Procedures Manual for the Public Service (IWT-Kenya Project) May 2016.

Recruitment will be undertaken on the basis of fair competition and merit; representation of Kenya's diverse communities; adequate and equal opportunities to all gender, youth, members of all ethnic groups, persons with disabilities and minorities

3.4 Market place practices-

3.4.1 Responsible Supply chain and supplier relations-

a) To ensure responsible competition, and transparency, procurement, opportunities, are issued to minimum of three bidders, all the procurement is done online and published on the government tender's portal for public scrutiny.

b) A list of registered suppliers is maintained and continuously updated where suppliers are selected to participate in procurement opportunities, the IWT-Kenya project to ensure prompt payment to all suppliers for goods /services rendered.

c) The preferred method of procurement is through open tender. Procurement opportunities are advertised through daily newspapers, the ministry website (on behalf of IWT-Kenya) and treasury tender portal. All interested suppliers are given equal chance to participate. Through the inspection and acceptance committee and involvement of the user's department, the IWT-Kenya ensures genuine products are delivered to the satisfaction of the specifications by the organization

3.4.2 Responsible ethical practices

The project therefore enhances human dignity by protecting the environment and their livelihoods. This is in line with the Article 1 of Universal Declaration of Human rights: 'all human beings are born free and equal in dignity', as it enables communities to live a dignified life. In the Constitution of Kenya, it also addresses Article 42: On Environment 'Every person has the right to a clean and healthy environment, and Article 43 on Economic and

social rights, 'Every person has the right--(c) to be free from hunger, and to have adequate food of acceptable quality' through protection of livelihoods.

3.4.3 Regulatory impact assessment

Safeguard citizen and stakeholder's rights.

3.5 Community Engagements

The project is therefore expected to improve the lives and livelihoods of the local communities by protecting biodiversity and also improve human security as communities in the areas have suffered because of the human-wildlife conflicts, insecurity caused by poachers and loss of livelihoods due to diminishing biodiversity; which provides direct employment (i.e. tourism sector) and deprive people of full utilization of their environment, thus affecting livelihood diversification and food security

4. Statement of Project Management responsibilities

The Principal Secretary for State Department for Wildlife and the Project Coordinator for *IWT-project* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022.

This responsibility includes:

- (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period,
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project,
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud,
- (iv) Safeguarding the assets of the project,
- (v) Selecting and applying appropriate accounting policies
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary State Department for Wildlife and the Project Coordinator for *IWT-Kenya project* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for State Department for Wildlife and the Project Coordinator for *IWT-Kenya project* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for State Department for Wildlife and the Project Coordinator for *IWT-Kenya project* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

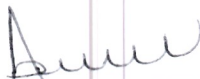
The Principal Secretary for the State Department for Wildlife and the Project Coordinator for *IWT-Kenya project* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial

IWT-Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022

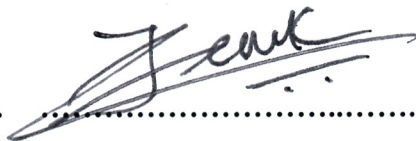
year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were prepared by the Project Accountant and approved by the Principal Secretary for the State Department for Wildlife and the Project Coordinator for ***IWT-Kenya Project*** on _____ 2022 and signed by them.



.....
Dr. Susan J. Koech
Principal Secretary



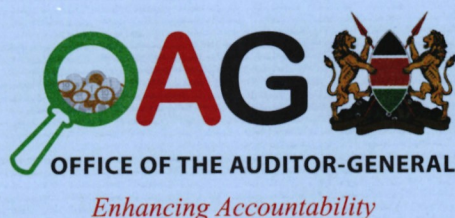
.....
Dr. Erustus M. Kanga
National Project Coordinator



.....
CPA Muturi Njoka
Project Accountant
ICPAK Member No: 5407

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COMBATING POACHING AND ILLEGAL WILDLIFE TRAFFICKING IN KENYA THROUGH INTEGRATED APPROACH (IWT-KENYA) PROJECT FOR THE YEAR ENDED 30 JUNE, 2022 – STATE DEPARTMENT FOR WILDLIFE

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (IWT-Kenya) Project set

Report of the Auditor-General on Combating Poaching and Illegal Wildlife Trafficking in Kenya Through Integrated Approach (IWT-Kenya) Project for the year ended 30 June, 2022 – State Department for Wildlife

out on pages 1 to 21, which comprise of the statement of financial assets as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (IWT-Kenya) Project as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No. 00108406 between United Nations Development Programme and the Government of the Republic of Kenya dated 5 July, 2019, and the Public Finance Management Act, 2012.

In addition, the special accounts statement presents fairly the special accounts transaction, and the closing balance has been reconciled with the books of account.

Basis of Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Combating Poaching and Illegal Wildlife Trafficking in Kenya Through an Integrated Approach (IWT-Kenya) Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The summary statement of comparative budget and actual amount reflects final receipts budget and actual on comparable basis of Kshs.98,810,000 and Kshs.58,146,293 respectively resulting to an under-funding of Kshs.40,663,707 or 41% of the budget. Similarly, the Project spent Kshs.56,380,814 against an approved budget of Kshs.98,810,000 resulting to an under-expenditure of Kshs.42,429,186 or 43% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the stakeholders.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Ambiguity in the Financing Agreement

The Financing Agreement states in section 'IX Financial Planning and Management Funds Flow: "Both GoK and UN financial and procurement procedures will be utilized and adhered to as appropriate. The Project will adhere to the Public Financial Management Act (2012)". However, this clause may be in conflict with the Act as the UN financial and procurement procedures are not in tandem with the Public Finance Management Act, 2012 and the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, continued application of the Financing Agreement with the above clause may result to non-adherence to the Public Finance Management Act, 2012.

2. Gender Imbalance in Recruitment

The Project Management conducted a recruitment process in two (2) phases for five (5) vacant posts. The first phase recruited and contracted four (4) male officers, leaving one vacant post. The vacant post was later re-advertised with a deadline for submission of 21 May, 2021. The post attracted ninety-six (96) individuals out of which forty-one (41) were female and remaining fifty-five (55) were male. The post was later filled by a male officer. The Project Management did not explain why gender balance was not observed contrary to Section 33(2) of the National Cohesion and Integration Act, 2008.

In the circumstances, the Project Management was in breach of the Act.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing Project's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Project to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 November, 2022

The Receipts of Ksh 58,146,293 comprises of Ksh 19,298,057 paid by State Department for Wildlife in respect to Government counterpart fund, Ksh 20,000,000 paid by UNDP through direct payment modality and Kshs. 18,848,236 paid by State Department for Wildlife from Transfer from UNDP to operations account. The compensation of employees amounts to Ksh. 12,546,557, Purchase of goods and services amounts to Kshs 16,288,361, The amount spent acquisition assets was Kshs. 7,545,896 was paid by Government of Kenya through counterpart funds.

The Project financial statements were prepared by the Project Accountant and approved by the Principal Secretary for State Department for Wildlife and the Project Coordinator for ***IWT-Kenya Project*** on 26/10/2022 2022 and signed by them.



.....
Dr. Susan J. Koech
Principal Secretary



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Dr. Erustus M. Kanga
National Project Coordinator




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CPA Muturi Njoka
Project Accountant
ICPAK Member No: 5407

7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	8	1,765,479	0
Total Cash and Cash equivalents	7	1,765,479	0
Total Financial Assets		1,765,479	0
Financial Liabilities			
Net Assets		1,765,479	0
Represented By			
Fund Balance B/fwd.	9	0	0
Prior Year adjustments	10	0	0
Surplus/(Deficit) for the Year		0	0
Net Financial Position		1,765,479	0

The operations account (UNDP Kenya Combatting Illegal Wildlife Trade Project) had a bank balance of Ksh. **1,765,479** as at 30th June 2022.


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Project financial statements were prepared by the Project Accountant and approved by the Principal Secretary for State Department for Wildlife and the Project Coordinator for *IWT-Kenya Project* on 26/10/2022 2022 and signed by them.


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Dr. Susan J. Koech
Principal Secretary


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Dr. Erustus M. Kanga
National Project Coordinator


.....

CPA Muturi Njoka
Project Accountant
ICPAK Member No: 5407


8. Statement of Cash flow for the year ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities-GOK	1	19,298,057	180,000
Proceeds from domestic and foreign grants-AIA	2	20,000,000	56,373,538
UNDP Transfer to appropriation account-External Revenue (UNDP)	2	18,848,236	0
Total receipts		58,146,293	56,553,538
Payments			
Compensation of employees	3	12,546,557	3,601,635
Purchase of goods and services	4	16,288,361	8,698,396
Other Capital Grants and Transfers	5	20,000,000	
Total Payments		48,834,958	12,300,031
Net cash flow from operating activities		9,311,375	44,253,507
Cash flow from investing activities			
Acquisition of non-financial assets	6	7,545,896	44,253,507
Net cash flows from investing activities		1,765,479	-44,253,507
Net increase in cash and cash equivalents			0
Cash and cash equivalent at beginning of the year	7	0	0
Cash and cash equivalent at end of the year	7	1,765,479	0


Annual Report and Financial Statements for the financial year ended June 30, 2022

The payments as Compensation of employees amounts to Ksh.12,546,557, Purchase of goods and services Ksh.16,288,361 Capital grants and transfers Ksh. 20,000,000 was directly by UNDP and the purchase of assets Kshs 7,545,896


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Project financial statements were prepared by the Project Accountant and approved by the Principal Secretary for State Department for Wildlife and the Project Coordinator for *IWT-Kenya Project* on 26/10/2022 2022 and signed by them.


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Dr. Susan J. Koech
Principal Secretary


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Dr. Erustus M. Kanga
National Project Coordinator


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CPA Muturi Njoka
Project Accountant
ICPAK Member No: 5407



9. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities- GOK	98,810,000	(58,810,000)	40,000,000	19,298,057	20,701,943	48
Proceeds from domestic and foreign grants-AIA		20,000,000	20,000,000	20,000,000	0	100
Miscellaneous receipts-UNDP- External Revenue		38,810,000	38,810,000	18,848,236	19,961,764	49
Total Receipts	98,810,000	0	98,810,000	58,146,293	40,663,707	
Payments						
Compensation to employees		12,000,000	12,000,000	12,546,557	-546,557	104
Purchase of goods and services		39,610,000	39,610,000	16,288,361	23,321,639	41
Acquisition of non-financial assets		7,200,000	7,200,000	7,545,896	-345,896	104
Transfer to other Government entities	98,810,000	(78,810,000)	20,000,000	0	20,000,000	0
Other Grants and transfers		20,000,000	20,000,000	20,000,000	0	100
Total Payments	98,810,000	0	98,810,000	56,380,814	42,429,186	
Surplus or Deficit	0	0	0	1,765,479	(1,765,479)	

The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.
The Project financial statements were prepared by the Project Accountant and approved by the Principal Secretary for State Department for Wildlife and the Project Coordinator for **IWT-Kenya Project** on 26/10/2022 2022 and signed by them.


.....

Dr. Susan J. Koech
Principal Secretary


.....

Dr. Erustus M. Kanga
National Project Coordinator


.....

CPA Muturi Njoka
Project Accountant
ICPAK Member No: 5407



10. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

10.10 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented

The financial statements are for *IWT-Kenya Project* under the State Department of Wildlife. The financial statements are for the reporting entity (IWT-Kenya Project) as required by Section 81 of the PFM Act, 2012 .

10.11 Reporting entity

The financial statements are for *IWT-Kenya Project* under the State Department of Wildlife. The financial statements are for the reporting entity (IWT-Kenya Project) as required by Section 81 of the PFM Act, 2012 .

10.12 Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

10.1 Recognition of receipts

IWT- Kenya Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) External Assistance

External assistance is monies received through grants and loans from multilateral and bilateral development partners.

iii) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements at the time associated cash is received.

iv) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

v) Proceeds from borrowing

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

vi) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

10.2 Recognition of payments

The Project recognises all payments when the event occurs, and the related cash has actually been paid out by the Project.

i) Compensation to employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incur and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

10.3 In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

10.4 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

10.5 Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required

by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

10.6 Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

10.7 Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Annex 5 of this financial statement is a register of the contingent liabilities in the year.

10.8 Contingent Assets

IWT Kenya Project does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of State department for wildlife in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably,

the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

10.9 Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10.10 Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

10.11 Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties' column in the statement of receipts and payments.

Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary

assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

10.12 Comparative figures

Where necessary comparative figures for the previous financial year/period have been amended or reconfigured to conform to the required changes in financial statement presentation.

10.13 Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2022.

10.14 Prior period adjustments

There were no prior period adjustments relate to errors and other adjustments noted arising from previous year.

11. Notes to the Financial Statements**1. Transfers from Government entities**

These represent counterpart funding and other receipts from government as follows:

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry of Tourism and Wildlife</i>			
Counterpart funds Quarter 1	0	0	0
Counterpart funds Quarter 2	0	0	0
Counterpart funds Quarter 3	0	0	0
Counterpart funds Quarter 4	19,298,057	180,000	19,478,057
Total (See Annex 2)	19,298,057	180,000	19,478,057

IWT-Kenya Project

Annual Report and Financial Statements for the financial year ended June 30, 2022

2. Proceeds From Domestic and Foreign Grants

Name of Donor	Date received	Amount received in current cy	Grants received in cash (UNDP Direct Cash Transfer)	Grants received as direct payment* (UNDP Direct Payments)	Grants received in kind	Total amount in Kshs	
						2021-2022	2020-2021
			Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)- UNDP	Jul -Sep 2021		2,729,574	7,668,114	0	10,397,688	4,700,494
	Oct-Dec 2021		4,450,700	7,956,433	0	12,407,133	7,718,995
	Jan-Mar 2022		11,667,962	4,375,453	0	16,043,415	1,654,544
	Apr-Jun 2022		0		0		42,299,505
Total			18,848,236	20,000,000	0	38,848,236	56,373,538

During the financial period to 30 June 2022, we received grants from donors as detailed in the table.

3. Compensation to Employees

			2021/2022	2020/2021	
	Payments made by the Entity in Cash-GOK	Payments made by third parties- UNDP	Total payments	Total payments	Cumulative to- date
	Kshs	Kshs	Kshs	Kshs	Kshs
-					
Basic wages of temporary employees	12,455,357	0	12,455,357	3,601,635	16,056,992
Compulsory national social security schemes	9,600		9,600		9,600
Compulsory health insurance health schemes	81,600		81,600		81,600
Total	12,546,557	0	12,546,557	3,601,635	16,148,192

4. Purchase of Goods and Services

			2021/2022	2020/2021	
	Payments made in Cash GOK	Payments made by third parties- UNDP	Total payments	Total payments	Cumulative to- date
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and Consultancy services	6,385,399	0	6,385,399	180,000	6,565,399
Domestic travel and subsistence	6,946,112	0	6,946,112	6,084,354	13,030,466
Printing, advertising, and information supplies	957,610	0	957,610	0	957,610
Training payments	0	0	0	1,909,578	1,909,578
Other operating payments-management costs	0	0	0	524,464	524,464
Routine maintenance – vehicles and other transport equipment	1,999,240	0	1,999,240	0	1,999,240
Total	16,288,361	0	16,288,361	8,698,396	24,986,757

IWT-Kenya Project**Annual Report and Financial Statements for the financial year ended June 30, 2022****5. Capital Grants and Transfers (Direct Payments)**

Description	2021-2022 Kshs	2020-2021 Kshs
Direct Payments		
Other grants Paid as other Payments -UNDP	20,000,000	56,373,538
Total	20,000,000	56,373,538

6. Acquisition of Non-Financial Assets

	Payments made in Cash-GoK Kshs.	Payments made by third parties- UNDP Kshs.	Total payments 2021-2022 Kshs	Total payments 2020-2021 Kshs	Cumulative to-date Kshs
Purchase of vehicles & other transport equipment	0	0	0	40,961,102	40,961,102
Purchase of household furniture & institutional equipment	4,000,000	0	4,000,000	0	4,000,000
Purchase of office furniture & general equipment	3,545,896	0	3,545,896	3,292,404	6,838,300
Total	7,545,896	0	7,545,896	44,253,506	51,799,402

7. Cash And Cash equivalents

Description	2021-2022 Kshs	2020-2021 Kshs
Bank accounts (Note 8.13A)	1,765,479	0
Total	1,765,479	0

The *IWT-Project* has one-project accounts spread within the project implementation period and one local currency designated accounts managed by the National Treasury.

8. Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
Local Currency Accounts		
Central Bank of Kenya [A/c No1000506539]	1,765,479	0
Total local currency balances	1,765,479	0
Total bank account balances	1,765,479	0

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 are not included in the Statement of Financial Assets, since the amount deposited by UNDP of Kshs. 2,729,573.75, Kshs. 4,450,700 and Kshs.11, 667,962 was all drawn into exchequer account (Project Operations Account)

Below is the Special Deposit Account (SDA) movement schedule, which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

IWT-Kenya Project**Annual Report and Financial Statements for the financial year ended June 30, 2022****Special Deposit Accounts Movement Schedule**

Description	2021-2022	2020-2021
	Kshs	Kshs
(i) A/C Name: Special Deposit Account [A/c No1000442368]		
Opening balance	0	0
Total amount deposited in the account	18,848,236	0
Total amount withdrawn (as per Statement of Receipts & Payments)	18,848,236	0
Closing balance (as per SDA bank account reconciliation attached)	0	0
(ii) A/c Kenya Combating Illegal Wildlife Trade Project –Operations Account [A/c No1000506539]		
Opening balance (as per the Operations account reconciliation)	0	0
Total amount deposited in the account	18,848,236	0
Total amount withdrawn (as per Statement of Receipts & Payments)	17,082,758	0
Closing balance (as per Project operations bank account reconciliation attached)	1,765,478	0

9. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	0	0
Total	0	0

There were no fund balances brought forward from financial year 2020/2021

12 Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1.1	Unsupported Office Furniture and General Equipment	Kshs. 3,292,404 Purchase of office furniture and general equipment which include list of registered suppliers the quotations opening and evaluation minutes, professional opinion, the inspection and acceptance certificate and goods received note and the issue note were not provided for audit. Request written to UNDP to provide payment documents and vouchers for direct payments	Not resolved	2022/2023
1.2	Undelivered Vehicles and Other Transport equipment	These five vehicles worth Kshs.29,924,704 have since been delivered	Resolved	
2.0	Unsupported Purchase of Goods and Services	Kshs.5,096,736 goods and services were not supported with relevant supporting documentation. IWT-Project management has written to UNDP to avail documentation fort all direct payments	Not resolved	2022/2023
3.0	Unsupported Proceeds from Domestic and Foreign Grants	Kshs. 56,373,538 receipt. The bank statements and other documents where these receipts were reflected were not provided for audit review.	Not resolved	2022/2023

IWT-Kenya Project

Annual Report and Financial Statements for the financial year ended June 30, 2022

The Project financial statements were prepared by the Project Accountant and approved by the Principal Secretary for the Ministry of Tourism and Wildlife and the Project Coordinator for ***IWT-Kenya Project*** on 26/10/2022 2022 and signed by them.



.....
Dr. Susan J. Koech
Principal Secretary



.....
Dr. Erustus M. Kanga
National Project Coordinator



.....
CPA Muturi Njoka
Project Accountant
ICPAK Member No: 5407

*IWT- Kenya Project
Reports and Financial Statements
For the financial year ended June 30, 2022*

13 Annexes

Annex 1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	40,000,000	19,298,057	701,943	48%	The National Treasury budgeted the IWT Kenya Budget as one line item under the categorization of Capital grants to Semi-Autonomous Government agencies yet the expenditure was to be incurred at the State Department Headquarters hence no expenditure could be incurred. Itemization was only done after supplementary one necessitating the under absorption of 28%.
Proceeds from domestic and foreign grants-AIA	20,000,000	20,000,000	0	100%	
Miscellaneous receipts-External Revenue	38,810,000	18,848,236	19,961,764	48%	Not all activities were conducted due to non-availability of project partner and waiting period for cash advance from UNDP
Total Receipts	98,810,000	58,146,293	20,663,707		

IWT-Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Payments					
Compensation of employees	12,000,000	12,546,557	546,557	104%	
Purchase of goods and services	39,610,000	16,288,361	23,321,639	41%	Not all activities were conducted due to non-availability of project partner and waiting period for cash advance from UNDP
Acquisition of non-financial assets	7,200,000	7,545,896	(345,896)	104%	
Transfer to other Government Entities	20,000,000	0	20,000,000	0%	It was budgeted as capital grants to other levels of government whereas the funds were to be utilised at the Headquarters
Other grants and transfers	20,000,000	20,000,000	0	100%	
Total payments	98,810,000	56,380,814	42,429,186		

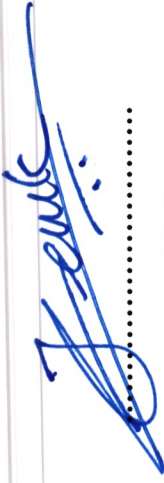
*IWT-Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Annex 2: Reconciliation of inter-entity transfers

Project Name:		IWT- Kenya		
Break down of transfers from the State Department of Wildlife				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		July 2021-June 2022	19,298,057	2021/2022
		Total	19,298,057	
B.	Direct payments			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		July 2021-June 2022	20,000,000	2021/2022
		Total	20,000,000	
C.	Others-UNDP Direct Cash Transfer			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Sept 2021-June 2022	18,848,236	2021/2022
		Total	18,848,236	
		Total (A+B+C)	58,146,293	

***IWT-Kenya Project
Annual Report and Financial Statements for the financial year ended June 30, 2022***

The above amounts have been communicated to and reconciled with the State Department for Wildlife


.....

**Dr. Erustus M. Kanga
National Project Coordinator**


.....

**Titus Chemursoi
Principal Accountant**

**IWT- Kenya Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

Annex 3 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2020/21	Donations in form of assets (KShs) 2021/2	*Purchases/ Additions in the Year (KShs) 2021/22	**Dispos als in the Year (KShs) 2021/22	Transfers in/(out) Kshs 2021/22	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(e)	(e)= (a)+ (b)+c)- (d)-(e)
Transport equipment	40,961,102	0	0	0	0	40,961,102
House hold Furniture and Institutional Equipment	589,908	0	4,000,000	0	0	4,589,908
Office Furniture and General Equipment	2,702,496	0	3,127,172	0	0	5,829,668
Total	44,253,506	0	7,127,172	0	0	51,380,678

*IWT- Kenya Project
Reports and Financial Statements
For the financial year ended June 30, 2022*

Annex 4 - Appendices

- Appendix 1 IFMIS Trial balance
- Appendix 2 Certificate of Balances
- Appendix 3 Board of Survey Report – UNDP Combating Illegal Wildlife Trade
- Appendix 4 Cash Book Extracts – UNDP Combating Illegal Wildlife Trade
- Appendix 5 Bank Reconciliation Statement
- Appendix 6 Budget Status

GOK_LEDGER

Detail Trial Balance
Year to date as of JUN-22

Report Date: 26-OCT-2022 11:50
Page: 1 of 1

Currency: KES
Administrative Range: 1203101301 to 1203101301

Ledger: GOK LEDGER
Administrative: 1203101301 Combating Poaching & Illigal Wildlife Trafficking Int. Approach(IWT).

Economic It	Description	Account	Beginning Balance	Period Activity	Ending Balance
1320202	Capital Grants from	1-1203-1203101301-12517111-1019019999-13	0.00	-20,000,000.00	-20,000,000.00
2110201	Contractual Employee	1-1203-1203101301-11517111-1019019999-21	0.00	11,968,499.45	11,968,499.45
2210301	Travel Costs (airlin	1-1203-1203101301-00001001-1019019999-22	0.00	1,934,752.00	1,934,752.00
2210302	Accommodation - Dome	1-1203-1203101301-11517111-1019019999-22	0.00	1,989,200.00	1,989,200.00
2210303	Daily Subsistance Al	1-1203-1203101301-11517111-1019019999-22	0.00	2,024,958.00	2,024,958.00
2210502	Publishing & Printin	1-1203-1203101301-00001001-1019019999-22	0.00	957,610.00	957,610.00
2210801	Catering Services (r	1-1203-1203101301-11517111-1019019999-22	0.00	119,700.00	119,700.00
2210802	Boards, Committees,	1-1203-1203101301-11517111-1019019999-22	0.00	980,400.00	980,400.00
2211101	General Office Suppl	1-1203-1203101301-00001001-1019019999-22	0.00	799,950.00	799,950.00
2211201	Refined Fuels and Lu	1-1203-1203101301-00001001-1019019999-22	0.00	3,000,000.00	3,000,000.00
2211310	Contracted Professio	1-1203-1203101301-00001001-1019019999-22	0.00	3,479,333.35	3,479,333.35
2220101	Maintenance Expenses	1-1203-1203101301-00001001-1019019999-22	0.00	1,999,240.00	1,999,240.00
2640503	Other Capital Grants	1-1203-1203101301-12517111-1019019999-26	0.00	20,000,000.00	20,000,000.00
3110901	Purchase of Househol	1-1203-1203101301-00001001-1019019999-31	0.00	4,000,000.00	4,000,000.00
3111001	Purchase of Office F	1-1203-1203101301-00001001-1019019999-31	0.00	1,999,275.85	1,999,275.85
3111002	Purchase of Computer	1-1203-1203101301-00001001-1019019999-31	0.00	1,127,895.80	1,127,895.80
			0.00	36,380,814.45	36,380,814.45

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 18, 2022

CERTIFICATE OF BALANCES

Customer:
Balance
Date:

STATE DEPT FOR
139527 WILDLIFE

30-Jun-22

Account No	Account Name	Currency	Balance
1000395559	REC-STATE DEPT FOR WILDLIFE	KES	624,884,219.20
1000395648	DEV-STATE DEPT FOR WILDLIFE	KES	25,690,117.00
1000395702	DEP-STATE DEPT FOR WILDLIFE	KES	9,891,855.70
1000407883	NATIONAL WILDLIFE STRATEGY 2030	KES	0.00
1000453168	COMBATING POACHING & ILLEGAL W/LIFE	KES	0.00
1000506539	UNDP COMB. ILLEGAL WILDLIFE TRADE	KES	4,121,228.30
1000547243	TSAVO WILDLIFE WATER PROJECT	KES	95,733,949.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date: 14th July, 2022

Report of the Board of Survey on the Cash and Bank Balances of **UNDP COMBATING ILLEGAL WILDLIFE ACCOUNT – A/C NO. 1000506539 - STATE DEPARTMENT FOR WILDLIFE** as at the close of business on **30th June, 2022.**

The Board, consists of:-

Mr. John Chelimo	-	Chairman	-	Secretary Administration
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist

Assembled at the Department Headquarters in the **Cash Office** at 10.00 a.m. on the **14th July, 2022**

And the following cash was produced:-

Notes: - **NIL**

Silver: - **NIL**

Copper: - **NIL**

Cheques (as per details on reverse) KSH. **NIL**

It was observed that cheques amounting to **Sh. NIL Cts. NIL** had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of Business on **30th June, 2022**

Cash at Hand: **Sh. NIL**

Bank Balance: **Sh. NIL**

Total **Sh. NIL**

The Bank Certificate of Balance showed a sum of **Kshs.1,765,478.30 One Million Seven Hundred and Sixty Five Thousand Four Hundred Seventy Eight Thirty Cents Only** standing to the credit of the account on **30th June, 2022.**

The difference between this figure and the Bank Balances as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30) attached.

Mr. John Chelimo	-	Chairman	-	Secretary Administration	
Ms. Polyn Runyenje	-	Member	-	Chief State Counsel	<i>Polyn Runyenje</i>
Mr. Stephen Cheruiyot	-	Member	-	Principal Economist	<i>Stephen Cheruiyot</i>

Date: 14/07/2022

Members of the Board



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

Rundate : 14/07/2022

Runtime : 09:45:38

Customer Number : 139527

Account Number : 1000506539

Account Name : UNDP COMB. ILLEGAL WILDLIFE TRADE(KES)

Opening Balance : 2442295.05

STATEMENT PERIOD: FROM 08/07/2022 TO 14/07/2022

No.	Txn Date	Value Date	Reference No	Txn Details	Dr-Amt	Cr Amt	Balance
1	08/07/2022	08/07/2022	FT221898C6GK	Outward RTGS Payment MT 103	676,816.75	0.00	1,765,478.30
				0150000137			
				STATE DEPT FOR WILDLIFE:999999			
				FAHD MOHAMED OMAR			
				0150000137			

			PV001965			
			Totals	676,816.75	0.00	
			Closing Balance			1,765,478.30

Bal cfd

John V. Chelms SVA ~~14.7.2022~~

Supriya College CSC 14.7.22

Stephen C. King & P. Economou 14.7.2022

23557500

176547830

412122830

1/16
1/16

STATE DEPARTMENT FOR WILDLIFE

BANK RECONCILIATION AS AT 30.06.2022

UNDP COMB.ILLEGAL WILDLIFE TRADE

BANK: CENTRAL BANK OF KENYA		
AC/NO - 1000506539	AMOUNT	AMOUNT
	kshs	
Balance as per Bank Certificate.....		4,121,228.30
Less.....		
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	2,355,750.00	
2. Receipts in the Bank Statements not yet recorded in Cash Book.....		2,355,750.00
Add.....		
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....		-
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....		
BANK BALANCE AS PER CASH BOOK		1,765,478.30


I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature..... 

Date... 08/07/2022

Reviewed:

Signature..... 

Date... 08/07/2022

Approved:

Signature..... 

Date... 08/07/2022

**PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK
AS AT 30TH JUNE, 2022**

DATE	DETAILS	REF	AMOUNT
30-06-2022	Withholding Tax	FT22182GKCF4	2,063.80
30-06-2022	Withholding Tax	FT221824NCPW	3,210.35
30-06-2022	Withholding Tax	FT22182H74KG	11,831.05
30-06-2022	zebu lodge	FT22185WL40N	117,636.20
30-06-2022	zebu lodge	FT22185NTVKB	182,989.65
30-06-2022	voi wildlife lodge	FT221859DVRF	674,368.95
30-06-2022	PAYE	FT221870389G	114,678.35
30-06-2022	paye	FT221880MS5K	279,183.25
30-06-2022	PAYE	FT22188LZSNR	292,971.65
30-06-2022	FAHD MOHAMED	FT221898C6GK	676,816.75
			2,355,750.00

STATEMENT OF ACCOUNT
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA,
 P.O.BOX 60000-0200,
 NAIROBI.

STATEMENT PERIOD : From 24 MAY 2022 To 20 JUL 2022

No.	Value Date	Reference No.	Transaction Details	Dr. Amount	Balance
39	23-Jun-22	FT22174ZYOJ6	Outward RTGS Payment MT 103 150000124	215,776.60	4,121,228.30
			STATE DEPT FOR WILDLIFE:999999		
			FAHD MOHAMED OMAR 150000124		
			PV001820		
	1-Jul-22	FT22182GKCF4	TRFS Payments	2,063.80	4,119,164.50
			Withholding Tax		
41	1-Jul-22	FT221824NCPW	TRFS Payments	3,210.35	4,115,954.15
			150000132		
			Withholding Tax		
42	1-Jul-22	FT22182H74KG	TRFS Payments	11,831.05	4,104,123.10
			150000130		
			Withholding Tax		
43	4-Jul-22	FT22185WL40N	Outward RTGS Payment MIT 102 150000129	117,636.20	3,986,486.90
			STATE DEPT FOR WILDLIFE:CBK		
			ZEBU LODGES And LUXURY HOTELS LIMIT /REC/0150000129		
			PV001844		
44	4-Jul-22	FT22185NTVKB	Outward RTGS Payment MT 102 150000133	182,989.65	3,803,497.25
			STATE DEPT FOR WILDLIFE:CBK		
			ZEBU LODGES And LUXURY HOTELS LIMIT /REC/0150000133		
			PV001885		

45	4-Jul-22 FT221859DVRF	Outward RTGS Payment MT 103 150000131 STATE DEPT FOR WILDLIFE:999999 VOI WILDLIFE LODGE PV001845	674,368.95	3,129,128.30
46	6-Jul-22 FT221870389G	TRFS Payments 150000134 PV001953	114,678.35	3,014,449.95
47	7-Jul-22 FT221880MSSK	TRFS Payments 150000136 PV001965	279,183.25	2,735,266.70
48	7-Jul-22 FT22188LZSNR	Outward RTGS Payment MT 103 150000135 STATE DEPT FOR WILDLIFE:999999 PETER EROT LOKITELA PV001953	292,971.65	2,442,295.05
49	8-Jul-22 FT221898C6GK	Outward RTGS Payment MT 103 150000137 STATE DEPT FOR WILDLIFE:999999 FAHD MOHAMED OMAR PV001965	676,816.75	1,765,478.30
		Totals	4,890,150.00	1,765,478.30

VOTE D1203 1203 STATE DEPARTMENT FOR WILDLIFE

Development Expenditure Vote Book Status Report - For the Period from JUL-21 to JUN-22

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance	
											Kes	Kes
1013	01		Combating Poaching & Wildlife Trafficking Int. Approach(WT). Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0	0	2,000,000	2,000,000	1,934,752	0	1,934,752	65,248	
		2210301-00001001-1019019999-00000001		0	0	2,000,000	2,000,000	1,934,752	0	1,934,752	65,248	
		2210602-00001001-1019019999-00000001	Publishing & Printing Services	0	0	1,000,000	1,000,000	957,610	0	957,610	42,390	
		2211101-00001001-1019019999-00000001	General Office Supplies (papers, pencils, forms, small office equipment etc)	0	0	800,000	800,000	799,950	0	799,950	50	
		2211201-00001001-1019019999-00000001	Refined Fuels and Lubricants for Transport	0	0	3,000,000	3,000,000	3,000,000	0	3,000,000	0	
		2211310-00001001-1019019999-00000001	Contracted Professional Services	0	0	4,000,000	4,000,000	3,476,333	-987,400	4,291,833	1,508,067	
		2220101-00001001-1019019999-00000001	Maintenance Expenses - Motor Vehicles	0	0	2,000,000	2,000,000	1,999,240	0	1,999,240	760	
		2630201-00001001-1019019999-00000001	Capital Grants to Semi-Autonomous Government Agencies	20,000,000	0	-20,000,000	0	0	0	0	0	
		3110901-00001001-1019019999-00000001	Purchase of Household and Institutional Furniture and Fittings	0	0	4,000,000	4,000,000	4,000,000	0	4,000,000	0	
		3111001-00001001-1019019999-00000001	Purchase of Office Furniture and Fittings	0	0	2,000,000	2,000,000	1,995,276	0	1,999,276	724	
		3111002-00001001-1019019999-00000001	Purchase of Computers, Printers and other IT Equipment	0	0	1,200,000	1,200,000	1,127,896	0	1,127,896	72,104	
		2110201-11517111-1019019999-00000001	Contractual Employees	0	0	12,000,000	12,000,000	11,968,499	0	11,968,499	31,501	
		2210302-11517111-1019019999-00000001	Accommodation - Domestic Travel	0	0	2,500,000	2,500,000	1,989,200	0	1,989,200	510,800	
		2210303-11517111-1019019999-00000001	Daily Subsistence Allowance	0	0	2,500,000	2,500,000	2,024,958	0	2,024,958	475,042	
		2210304-11517111-1019019999-00000001	Sundry Items (e.g. airport tax, taxis, etc?)	0	0	1,000,000	1,000,000	0	0	0	1,000,000	
		2210801-11517111-1019019999-00000001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	0	0	1,000,000	1,000,000	119,700	0	119,700	880,300	
		2210802-11517111-1019019999-00000001	Boards, Committees, Conferences and Seminars	0	0	19,810,000	19,810,000	980,400	0	980,400	18,829,600	
		2630201-11517111-1019019999-00000001	Capital Grants to Semi-Autonomous Government Agencies	20,000,000	0	0	20,000,000	0	-75,300	-75,300	20,075,300	
		2630201-12517111-1019019999-00000001	Capital Grants to Semi-Autonomous Government Agencies	58,810,000	0	-58,810,000	0	0	0	0	0	
		2640503-12517111-1019019999-00000001	Other Capital Grants and Trans	0	0	20,000,000	20,000,000	20,000,000	0	20,000,000	0	
			GROSS EXPENDITURE	98,810,000	0	0	98,810,000	56,380,814	-1,062,700	55,318,114	43,491,886	
		1320202-12517111-1019019999-00000001	Capital Grants from International Organizations	-58,810,000	0	38,810,000	-20,000,000	-20,000,000	0	-20,000,000	0	
			Total Appropriations in Aid	-58,810,000	0	38,810,000	-20,000,000	-20,000,000	0	-20,000,000	0	
			Net Expenditure Sub Head 101301	40,000,000	0	38,810,000	78,810,000	36,380,814	-1,062,700	35,318,114	43,491,886	
			Net Expenditure Head 101300	40,000,000	0	38,810,000	78,810,000	36,380,814	-1,062,700	35,318,114	43,491,886	
			Total Net Expenditure vote D1203	40,000,000	0	38,810,000	78,810,000	36,380,814	-1,062,700	35,318,114	43,491,886	